

CHAPTER 9.5 FISCAL ADMINISTRATION

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2950 Fiscal Year.

The fiscal year shall begin on the first day of July of each year and end on the thirtieth day of June of the following year. (Ord. 69-92, § 1; Ord. 00-1193, § 1)

2951 City Budget.

The City Manager shall prepare a Preliminary Budget for a budget period consisting of either one (1) fiscal year or two (2) fiscal years as determined by the City Manager. The City Manager shall obtain from all groups, offices, and agencies the estimates of revenues and expenditures for the budget period together with any necessary supporting data. The City Manager shall assemble all proposed revenues and expenditures into a Preliminary Budget.

The City Manager shall submit the Preliminary Budget to the City Council not less than forty-five (45) days prior to the beginning of the budget period. After reviewing the Preliminary Budget and making such revisions as it may deem advisable, the City Council shall determine the time for the holding of a public hearing thereon and shall cause to have published a notice thereof at least once not less than ten (10) days prior to said hearing in a newspaper of general circulation published in the City, and if there is no such newspaper, shall cause such notice to be posted in the three (3) public places designated by this Code for posting notices. (Ord. 69-92, § 1; Ord. 00-1193, § 1)

2952 Budget – Public Hearing.

At the time advertised, the City Council shall hold a public hearing on the proposed budget for the budget period. At this time, interested persons desiring to be heard shall be given such opportunity. (Ord. 69-92, § 1; Ord. 00-1193, § 1)

2953 Budget – Adoption.

After the conclusion of the public hearing, the City Council shall further consider the proposed budget and make any revisions thereof it may deem necessary, and on or before July 20th it shall, by resolution, adopt a balanced budget by the affirmative votes of at least three (3) members. Upon final adoption, the budget shall be in effect for the ensuing budget period and funds shall be appropriated for the first fiscal year only. In the case of a budget covering two (2) fiscal years, the City Council shall review the budget for the second fiscal year and make any revisions thereof it may deem necessary, and on or before July 20th of the second fiscal year it shall, by resolution, adopt a balanced budget for the second fiscal year by the affirmative votes of at least three (3) members. Upon final adoption, the budget shall be in effect for the second fiscal year and funds shall be appropriated for the second fiscal year.

A copy of the adopted budget document for the budget period, certified by the City Clerk, shall be filed with the person retained by the City Council to perform auditing functions for the Council. A certified copy of the adopted budget document shall also be placed on file in the office of the City Clerk, where it shall be available for inspection. The budget document so certified shall be posted to the City's website for the use of all groups, offices, and agencies of the City. A certified copy of the budget document shall also be filed with the County Auditor within the time required by Government Code Section [53901](#). In the case of a two (2) fiscal year budget, any approved changes to the budget document shall be filed in the form of an addendum with the same groups, offices and agencies as required above. (Ord. 69-92, § 1; Ord. 90-929, § 1; Ord. 00-1193, § 1; Ord. 13-1528, § 2; Ord. 16-1591, § 2)

2954 Budget Appropriations.

From the effective date of the appropriation as set forth in CMC [2953](#), the amounts stated therein as proposed expenditures shall be and become appropriated to the several groups, offices and agencies for the respective objects and purposes therein named. (Ord. 69-92, § 1; Ord. 80-522, § 1; Ord. 00-1193, § 1; Ord. 16-1591, § 3)

2955 Budget Amendments.

At any meeting after the adoption of the budget, the City Council may amend or supplement the budget by a resolution adopted by the affirmative vote of at least three (3) members of the City Council. (Ord. 69-92, § 1; Ord. 98-1143, § 1; Ord. 00-1193, § 1; Ord. 16-1591, § 4)

2955.1 Budget Transfers.

Interdepartmental Budget Transfers. Any budget transfer in any amount between City departments shall require City Council approval.

Intradepartmental Budget Transfers. Any budget transfer within the same City department in an amount of up to \$25,000, as a single transfer or as aggregate transfers within the same fiscal year, may be approved by the City Manager. The City Manager, at his or her discretion, may request City Council approval for any intradepartmental budget transfer of \$25,000 or less.

Any budget transfer within the same City department in an amount over \$25,000, as a single transfer or aggregate transfers within the same fiscal year, shall require City Council approval.

"Budget transfer" shall mean transfers of moneys between individual funds within the budget. Budget transfers shall not alter the City's budget. (Ord. 16-1591, § 5)

2956 Independent Audit.

The City Council shall employ, at the beginning of each fiscal year, a qualified accountant who, at such time or times as may be specified by the City Council, shall examine the books, records, inventories and reports of all officers and employees who receive, handle or disburse public funds and all such other officers, employees or groups as the City Council may direct. As soon as practicable after the end of the fiscal year, a final audit and report shall be submitted by such accountant to the City Council, the City Manager, the Director of Finance and the City Attorney. The report shall be filed with the City Clerk's office, available at City Hall for inspection by the general public, and posted to the City's website. (Ord. 16-1591, § 6)

The Carson Municipal Code is current through Ordinance 18-1807, passed April 17, 2018.

Disclaimer: The City Clerk's Office has the official version of the Carson Municipal Code. Users should contact the City Clerk's Office for ordinances passed subsequent to the ordinance cited above.

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